

IDAHO

2-D Barcode

*Software Developer's
Manual*

Tax Year 2006

September 2006

Introduction

For tax year, 2006 Idaho State Tax commission will accept 2-D barcodes for Individual income tax returns filed on a form 40. There will be one form for all software vendors to reproduce. If your company is not implementing 2-D barcode, you still have to reproduce the form 40 exactly as the original. Form 40 is the only form with the barcode printed on it, but the barcode will contain information from form 39R, form 44, and form 75.

New Items

Form 40 added a line for donation to Red Cross.

Form 40 "Election Campaign Fund" Natural law is now called United.

Form 39R line 11 will now be data captured.

Idaho is implementing scanning and imaging of all documents this year so included on the form will be a 1-D barcode and corner stones. Specifications are included as an attachment.

Any software vendor who is considering using 2-D barcode needs to be approved by the Idaho State Tax commission. All correspondence should be submitted to:

Dawn Glazier
Idaho State Tax Commission
800 Park Blvd. Plaza IV
Boise Idaho 83712
Phone: (208) 334-7822
E-Mail: dglazier@tax.idaho.gov

2006

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. ☐

See instructions, page 7 for the reasons for amending and enter the number. ☐

State Use Only

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A R F W M

For calendar year 2006, or fiscal year beginning _____, ending _____

Your Social Security Number (required)

--	--	--	--	--	--	--	--	--	--

Spouse's Social Security Number (required)

--	--	--	--	--	--	--	--	--	--

PLEASE PRINT OR TYPE

Your first name and initial

Last name

Spouse's first name and initial

Last name

Mailing address

☐ ☒ Taxpayer deceased in 2006

City

State

Zip Code

☐ ☒ Spouse deceased in 2006

Do you need Idaho income tax forms mailed to you next year? ☐ Yes ☐ No

Filing status If filing married joint or separate return, enter spouse's name and Social Security number above.

1. ☐ Single
2. ☐ Married filing joint return
3. ☐ Married filing separate return
4. ☐ Head of household
5. ☐ Qualifying widow(er)

6. Exemptions Enter the same number claimed on federal return.

- a. ☐ Yourself
- b. ☐ Spouse
- c. ☐ Other dependents
- d. ☐ Total exemptions

If parents, or someone else, can claim you (or your spouse) as dependents, enter "0."

Election campaign fund

I want \$1 of my income tax to go to the Idaho Election Campaign Fund (\$2 on joint return).

- | | | | |
|---------------------------------------|--------------------------|--------------------------------------|--------------------------|
| 7. Yourself | 8. Spouse | 7. Yourself | 8. Spouse |
| Constitution <input type="checkbox"/> | <input type="checkbox"/> | United <input type="checkbox"/> | <input type="checkbox"/> |
| Democratic <input type="checkbox"/> | <input type="checkbox"/> | No Specific <input type="checkbox"/> | <input type="checkbox"/> |
| Libertarian <input type="checkbox"/> | <input type="checkbox"/> | None <input type="checkbox"/> | <input type="checkbox"/> |
| Republican <input type="checkbox"/> | <input type="checkbox"/> | | |

ATTACH PAYMENT HERE

ATTACH STATE W-2 COPIES HERE

INCOME. See instructions, page 7.

9. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Attach a complete copy of your federal return.	9	00
10. Additions from Form 39R, Part A, line 7. Attach Form 39R.	10	00
11. Total. Add lines 9 and 10.	11	00
12. Subtraction from Form 39R, Part B, line 23. Attach Form 39R.	12	00
13. TOTAL ADJUSTED INCOME. Subtract line 12 from line 11.	13	00

If you have an NOL and are electing to forego the carryback period, check here. ☐

TAX COMPUTATION. See instructions, page 7.

Standard Deduction For Most People Single or Married filing Separately: \$5,150 Head of Household: \$7,550 Married filing Jointly or Qualifying Widow(er): \$10,300	14. CHECK	a. If age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse b. If blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 20 and 41. <input type="checkbox"/>		
	15. Itemized deductions. Attach federal Schedule A. Federal limits apply.		15	00
	16. All state and local income or general sales taxes included on federal Schedule A, line 5		16	00
	17. Subtract line 16 from line 15. If you do not use federal Schedule A, enter zero.		17	00
	18. Standard deduction. See instructions, page 7, if you checked any box on line 14.		18	00
	19. Subtract the LARGER of line 17 or 18 from line 13. If less than zero, enter zero.		19	00
	20. Multiply \$3,300 by the number of exemptions claimed on line 6d. Federal limits apply.		20	00
	21. Taxable income. Subtract line 20 from line 19. If less than zero, enter zero.		21	00
	22. Tax from tables or rate schedule. See instructions, page 34.		22	00

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.



6 1 5 0 9 7

23. Tax amount from line 22.

23

00

CREDITS. Limits apply. See instructions, page 9.

24. Income tax paid to other states. Attach Form 39R and a copy of the other state return(s). 24 00
25. Credit for contributions to Idaho educational entities 25 00
26. Credit for contributions to Idaho youth and rehabilitation facilities 26 00
27. Total business income tax credits from Form 44, Part I, line 14. Attach Form 44. 27 00

28

00

28. TOTAL CREDITS. Add lines 24 through 27.

29

00

29. Subtract line 28 from line 23. If line 28 is more than line 23, enter zero.

OTHER TAXES. See instructions, page 9.

30. Fuels tax due. Attach Form 75. 30 00
31. Sales/Use tax due on mail order, Internet, and other nontaxed purchases 31 00
32. Total Tax from recapture of income tax credits from Form 44, Part II, line 10. Attach Form 44. 32 00
33. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER. 33 00
34. Permanent building fund. Check the box if you are receiving Idaho public assistance payments. ☐ 34 10 00
35. TOTAL TAX. Add lines 29 through 34. 35 00

DONATIONS. See instructions, page 10.

36. I wish to donate to the Nongame Wildlife Conservation Fund. 36 00
37. I wish to donate to the Children's Trust Fund/Child Abuse Prevention. 37 00
38. I wish to donate to the Idaho Guard and Reserve Family Support Fund. 38 00
39. I wish to donate \$10 (\$20 if married filing jointly) to the American Red Cross of Greater Idaho Fund. 39 00
40. TOTAL TAX PLUS DONATIONS. Add lines 35 through 39. 40 00

PAYMENTS and OTHER CREDITS. See instructions, page 10.

41. Grocery credit. \$20 per person claimed on line 6d 41 00
42. Additional grocery credit. \$15 per person 65 or older claimed on line 14a 42 00
43. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39R. 43 00
44. Special fuels tax refund Gasoline tax refund Attach Form 75. 44 00
45. Idaho income tax withheld. Attach Form(s) W-2. 45 00
46. 2006 Form 51 payment(s) and amount applied from 2005 return 46 00
47. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 41 through 46. 47 00

TAX DUE or REFUND. See instructions, page 11. If line 40 is more than line 47, GO TO LINE 48. If line 40 is less than line 47, GO TO LINE 51.

48. TAX DUE. Subtract line 47 from line 40. 00

49. Penalty * Interest from the due date * Enter total 49 00

Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account. ☐

50. TOTAL DUE. Add lines 48 and 49. Make check or money order payable to the Idaho State Tax Commission. 50 00

51. OVERPAID. Line 47 minus lines 40 and 49. This is the amount you overpaid. 51 00

52. REFUND. Amount of line 51 to be refunded to you. 00

53. ESTIMATED TAX. Amount of line 51 to be applied to your 2007 estimated tax. 53 00

54. DIRECT DEPOSIT. See instructions, page 12.

Routing No.

Account No.

Type of ☐ CheckingAccount: ☐ Savings**AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.**

55. Total tax due (line 50) or overpayment (line 51) on this return 55 00

56. Refund from original return plus additional refunds 56 00

57. Tax paid with original return plus additional tax paid 57 00

58. Amended tax due or refund. Add lines 55 and 56 and subtract line 57. 58 00

- ☐ Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below.
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

SIGN HERE	Your signature ▪	Date
	Spouse's signature (if a joint return, BOTH MUST SIGN) ▪	Daytime phone
Paid preparer's signature ▪		Preparer's EIN, SSN, or PTIN ▪
Address and phone number		

(Bar Code 2/5i f HR at 36 pt)



2-D Barcode Record Layout Specifications Idaho. Form 40 July 2006

Index	Form Line No.	Description	Field Size	Field Type	Acceptable Values	Changes
1	Header	Version Number	2	Alpha-Numeric	Required entry. "T1" (Standard FTA accepted header field)	
2	Header	Developer Code	4	Alpha-Numeric	Required entry. NACTP ASSIGNED CODE (Standard FTA accepted header field)	
3	Header	Taxing Jurisdiction	2	Alpha	Required entry. "ID"	
4	Header	Tax Year	4	Numeric	Required entry. "2006"	
5	Header	Idaho Form Type	3	Alpha	Required entry. "40"	
6	Header	Specification Version	1	Numeric	Draft versions of the specifications are not assigned version numbers. Final version = "0", revision thereafter will increase numerically. (Per FTA standard)	
7	Header	Software Version	2	Numeric	Required entry. Identify vendor changes to the software. (Per FTA standard)	
8	Header	Amended Return	1	alpha	"X" = box is marked. Blank = box is not marked	
9	Header	Amended Reason	1	Numeric	Must be 1 ,2, or 3 if Amended Return box is marked	
10	Header	Fiscal Year Beginning	8	Numeric	(MMDDYYYY)	
11	Header	Fiscal Year Ending	8	Numeric	(MMDDYYYY)	
12	Header	Primary First Name	16	Alpha	Required entry, First Name	
13	Header	Primary Middle Initial	1	Alpha	Required entry	
14	Header	Primary Last Name	35	Alpha/Numeric	Required entry Last Name, and suffix if present (i.e. Sr., Jr.)	
15	Header	Primary SSN	9	Numeric	Required entry	
16	Header	Spouse First Name	16	Alpha	Required entry if married otherwise blank. Middle initial if present	
17	Header	Spouse Middle Initial	1	Alpha	Required entry	
18	Header	Spouse Last Name	35	Alpha	Required entry (if married jointly. Last name, otherwise blank)	
19	Header	Spouse SSN	9	Numeric	Required entry if married, otherwise blank	
20	Header	Mailing Address	35	Alpha/Numeric	Required entry.	
21	Header	City	22	Alpha/Numeric	Required entry	
22	Header	State	2	Alpha	Required entry "Standard postal abbreviation"	
23	Header	Zip Code	9	Numeric	Required entry, left justified. Do not zero fill	
24	Header	Prime Deceased in (2006)	1	Alpha	"X" = box is marked. Blank = box is not marked	Year updated

25	Header	Spouse Deceased in (2006)	1	Alpha	“X” = box is marked. Blank = box is not marked	Year updated
26	Header	Need Idaho forms	1	Alpha	“X” = box is marked Yes. Blank = box is not marked	
27	Header	Need Idaho forms	1	Alpha	“X” = box is marked No. Blank = box is not marked	
28	Return	Filing Status (Single)	1	Alpha	“X” = box is marked. Blank = box is not marked	
29	Return	Married Filing Joint	1	Alpha	“X” = box is marked. Blank = box is not marked	
30	Return	Married Filing Separate	1	Alpha	“X” = box is marked. Blank = box is not marked	
31	Return	Head Of Household	1	Alpha	“X” = box is marked. Blank = box is not marked	
32	Return	Qualifying Widow (er)	1	Alpha	“X” = box is marked. Blank = box is not marked	
33	6a	Prime Exemption	1	Numeric	“0” if claimed by someone else. Otherwise “1”	
34	6b	Spouse Exemption	1	Numeric	“0” if claimed by someone else. Otherwise “1”	
35	6c	Other Dependents	2	Numeric	“0” – “99”	
36	6d	Total Exemptions	2	Numeric	“0” – “99”	
37	7a	Constitution-Prime	1	Alpha	“X” = box is marked. Blank = box is not marked	
38	7b	Democratic-Prime	1	Alpha	“X” = box is marked. Blank = box is not marked	
39	7c	Libertarian-Prime	1	Alpha	“X” = box is marked. Blank = box is not marked	
40	7d	Republican-Prime	1	Alpha	“X” = box is marked. Blank = box is not marked	
41	7e	United-Prime	1	Alpha	“X” = box is marked. Blank = box is not marked Was called Natural	law
42	7f	No Specific-prime	1	Alpha	“X” = box is marked. Blank = box is not marked	
43	7g	None-Prime	1	Alpha	“X” = box is marked. Blank = box is not marked	
44	8a	Constitution-Spouse	1	Alpha	“X” = box is marked. Blank = box is not marked	
45	8b	Democratic-Spouse	1	Alpha	“X” = box is marked. Blank = box is not marked	
46	8c	Libertarian-Spouse	1	Alpha	“X” = box is marked. Blank = box is not marked	
47	8d	Republican-Spouse	1	Alpha	“X” = box is marked. Blank = box is not marked	
48	8e	United-Spouse	1	Alpha	“X” = box is marked. Blank = box is not marked	
49	8f	No specific-Spouse	1	Alpha	“X” = box is marked. Blank = box is not marked	
50	8g	None-Spouse	1	Alpha	“X” = box is marked. Blank = box is not marked	
51	9	Federal Adjusted Gross Income	12	Numeric	999999999999 or -999999999999 (Significant digits only, no cents, do not zero fill.	
52	10	Additions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill.	
53	11	Total	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill.	
54	12	Subtractions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill.	
55	13	Net operating loss	1	Alpha	“X” = box is marked. Blank = box is not marked	

56	13	Total Adjusted Income	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill.	
57	14a	Prime 65 or older	1	Alpha	“X” = box is marked. Blank = box is not marked	
58	14a	Spouse 65 or older	1	Alpha	“X” = box is marked. Blank = box is not marked	
59	14b	Prime Blind	1	Alpha	“X” = box is marked. Blank = box is not marked	
60	14b	Spouse Blind	1	Alpha	“X” = box is marked. Blank = box is not marked	
61	14c	Claimed dependent	1	Alpha	“X” = box is marked. Blank = box is not marked	
62	15	Itemized Deductions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill. Schedule A, Line 28)	
63	16	State and local income taxes.	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill. Schedule A, Line 5)	
64	17	Net Idaho itemized deductions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
65	18	Standard Deduction	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
66	20	Federal Exemption	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
67	21	Taxable Income	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
68	22	Tax	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
69	24	Income tax paid to other state	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
70	25	Idaho Education credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
71	26	Idaho credit for Idaho youth and rehabilitation facilities	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
72	27	Business Credits from Form 44	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
73	28	Total Credits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
74	30	Fuels tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
75	31	Sales/Use tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
76	32	Total tax from recapture of income tax credits.	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
77	33	Tax from recapture of qualified investment exemption	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
78	34a	Public Assistance	1	Alpha	“X” = box is marked. Blank = box is not marked. If box is marked they do not pay the \$10.00 Permanent building fund tax.	

79	34	Permanent Building fund	2	Numeric	99 (Significant digits only, no cents, do not zero fill) Only 10 is acceptable). The 10.00 is only applicable if the taxpayer has not marked the public assistance box and they do not meet the filing requirement. See requirement to file document.	
80	35	Total Tax	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
81	36	Idaho Nongame Wildlife	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
82	37	Child Abuse prevention	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
83	38	Guard and reserve family support fund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
84	39	Donation to red cross	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill) \$10.00 Single. \$20.00 Married filing Joint.	New
85	40	Total Tax plus donations.	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
86	41	Grocery Credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
87	42	Additional grocery credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
88	43	Maintaining home for family aged	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
89	44a	Special fuels tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
90	44b	Gasoline tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
91	45	Idaho withholding	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
92	46	Estimated tax payments from 2006	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
93	48	Tax Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
94	49a	Penalty	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
95	49b	Interest	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
96	49c	Penalty withdraw from medical savings account	1	Alpha	"X" = box is marked. Blank = box is not marked	
97	50	Total Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
98	51	Overpaid	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
99	52	Refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
100	53	Estimated Tax apply to 2007	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
101	54a	Routing Number	9	Numeric	999999999 (Significant digits only, no cents, do not zero fill.)	

102	54b	Account Number	17	Alpha/Numeric	. Account number can be up to 17 characters left justify do not zero fill. Do not use hyphens, spaces or special symbols	.
103	54c	Checking account box	1	Alpha	“X” = box is marked. Blank = box is not marked	.
104	54d	Savings account box	1	Alpha	“X” = box is marked. Blank = box is not marked	.
105		Authorize Preparer Check box,	1	Numeric	“X” = box is marked. Blank = box is not marked	
106		Daytime Phone	10	Numeric	Left justified. Do not zero fill	
107		Paid preparer EIN, SSN, or PTIN	9	Alpha/Numeric		

2006

IDAHO SUPPLEMENTAL SCHEDULE

For Form 40, Resident Returns Only

FORM 39R
TC39R1
8-04-06_v4

For calendar year 2006, or fiscal year beginning _____, ending _____

Name(s) as shown on return

Social Security Number

A. Additions. See instructions, page 19.

1. Federal net operating loss carryover included in line 9, Form 40	1	00
2. Capital loss carryover incurred outside the state before becoming an Idaho resident	2	00
3. Non-Idaho state and local bond interest and dividends	3	00
4. Idaho college savings account withdrawal	4	00
5. Bonus depreciation. Attach computations.	5	00
6. Other additions. Attach explanation.	6	00
7. Total additions. Add lines 1 through 6. Enter on line 10, Form 40.	7	00

B. Subtractions. See instructions, page 20.

1. Idaho net operating loss carryover	1	00
Idaho net operating loss carryback		
Enter total here.	1	00
2. State income tax refund if included in federal income	2	00
3. Interest from U.S. Government obligations	3	00
4. Insulation of Idaho residence	4	00
5. Alternative energy devices deduction.		

Year Acquired	Type of Device	Total Cost	Percent			
a. 2006		\$	X 40% =	5a		00
b. 2005		\$	X 20% =	5b		00
c. 2004		\$	X 20% =	5c		00
d. 2003		\$	X 20% =	5d		00

e. Add lines 5a through 5d.	5e	00
6. Child/dependent care. Attach federal Form 2441 or 1040A, Schedule 2.	6	00
7. Social security and railroad benefits, if included in federal income	7	00
8. Retirement benefits deduction. Complete Section C.	8	00
9. Technological equipment donation	9	00
10. Idaho capital gains deduction. Attach Form CG.	10	00
11. Active duty military pay earned outside of Idaho	11	00
12. Adoption expenses	12	00
13. Idaho medical savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____	13	00
14. Idaho college savings program	14	00
15. Maintaining a home for the aged and/or developmentally disabled	15	00
16. Idaho lottery winnings, less than \$600 per prize	16	00
17. Income earned on a reservation by an American Indian	17	00
18. Health insurance premiums	18	00
19. Long-term care insurance	19	00
20. Worker's compensation insurance	20	00
21. Bonus depreciation. Attach computations.	21	00
22. Other subtractions. Attach explanation.	22	00
23. Total subtractions. Add lines 1 through 4 and 5e through 22. Enter on line 12, Form 40.	23	00

C. Retirement Benefits Deduction. See instructions, page 24, for qualified retirement benefits.

1. If single enter \$24,636, or if married filing jointly enter \$36,954	1	00
2. Federal Railroad Retirement benefits received	2	00
3. Social Security benefits received	3	00
4. Line 1 minus lines 2 and 3. If less than zero enter zero.	4	00
5. Qualified retirement benefits included in federal income.	5	00
6. Enter the smaller of line 4 or 5 here and on line 8, Part B.	6	00

2-D Barcode Record Layout Specifications Idaho. Form 39R

		Additions				
108	A-1	Federal Net Operating loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
109	A-2	Capital loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill_	
110	A-3	Non-Idaho state and local bond interest and dividends	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
111	A-4	Idaho college savings account	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
112	A-5	Bonus Depreciation	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
113	A-6	Other Additions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
		Subtractions				
114	B-1a	Idaho net operating loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
115	B-1b	Idaho net operating loss carry back	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
116	B-2	State income tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
117	B-3	Interest from U.S, government obligations.	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
118	B-4	Insulation of Idaho residence	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
119	B-5e	Alternative Energy	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
120	B-6	Child Care	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
121	B-7	Social Security	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
122	B-8	Retirement Benefit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
123	B-9	Technological	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
124	B-10	Idaho capital gains deductions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
125	B-11	Military Pay	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New
126	B-12	Adoption Expense	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

127	B-13	Idaho Medical savings account	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
128	B-14	Idaho college savings program	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
129	B-15	Home for the aged	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
130	B-16	Idaho Lottery	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
131	B-17	Income earned on a reservation by an American Indian	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
132	B-18	Health Insurance	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
133	B-19	Long-Term care	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
134	B-20	Workers compensation	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
135	B-21	Bonus	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
136	B-22	Depreciation	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
		Other Subtractions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
		Retirement	Benefits	Deduction		
137	C-1	Retirement Benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill) Single 23,268 Married 34,902	Changed benefit amount
138	C-2	Federal railroad retired benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
139	C-3	Social Security benefits received	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
140	C-5	Qualified retirement benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

IDAHO FUELS USE REPORT

**PLEASE
PRINT
OR
TYPE**

Name
Assumed Business Name (DBA)
Address
City, State, and Zip Code

Social Security Number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Federal Employer Identification Number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Section I. FILING PERIOD Beginning _____, _____, and ending • _____, _____

If you have already claimed a refund of this tax from the Tax Commission on another Form 75, do not complete this form.

State Use Only

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Section II. BUSINESS ACTIVITIES

Mark each box below that describes the business activities of your company.

- | | | |
|---|--|---|
| 1. <input type="checkbox"/> Farming | 6. <input type="checkbox"/> Landscaping & tree service | 11. <input type="checkbox"/> Golf course |
| 2. <input type="checkbox"/> Logging | 7. <input type="checkbox"/> Well drilling | 12. <input type="checkbox"/> Outfitter |
| 3. <input type="checkbox"/> Construction | 8. <input type="checkbox"/> Equipment rental/leasing | 13. <input type="checkbox"/> Mining |
| 4. <input type="checkbox"/> Trucking | 9. <input type="checkbox"/> Concrete/asphalt/gravel | 14. <input type="checkbox"/> Other (describe) _____ |
| 5. <input type="checkbox"/> Manufacturing | 10. <input type="checkbox"/> Excavating | |

Section III. NONTAXABLE USE

Mark each box below that describes the nontaxable use(s) to claim a refund of fuels taxes.

IDAHO TAX-PAID special fuels (diesel, propane, or natural gas) used in

1. ☐ Stationary engines
2. ☐ Unlicensed equipment (list) _____
3. ☐ Refrigeration unit with separate tank
4. ☐ Intrastate motor vehicles off-highway miles (attach Form 75-IMV)
5. ☐ IFTA power take-off and auxiliary engine allowances (attach Form 75-IC)
6. ☐ Intrastate motor vehicle power take-off and auxiliary engine allowances (attach Form 75-IMV)
7. ☐ Federal, state, and local government motor vehicles
8. ☐ Aircraft (see instructions)
9. ☐ Other (describe) _____

***IDAHO TAX-PAID gasoline used in**

10. ☐ Stationary engines
11. ☐ Unlicensed equipment (list) _____
12. ☐ Refrigeration unit with separate tank
13. ☐ IFTA auxiliary engine allowance (attach Form 75-IC)
14. ☐ Intrastate motor vehicle auxiliary engine allowance (attach Form 75-IMV)
15. ☐ Aircraft (see instructions)
16. ☐ Commercial motor boat
17. ☐ Other (describe) _____

* Gasoline used in a licensed motor vehicle (government or privately owned) does not qualify for a refund of the gasoline tax.

Section IV. TOTAL REFUND OR TAX DUE

Complete the sections on page 2 that apply to you (Sections V, VI, VII, and VIII) before completing this section.

- | | | |
|--|----|--|
| 1. Gasoline tax refund from page 2, Section V, line 4 | \$ | |
| 2. Special fuels tax refund from page 2, Section V, line 5 | | |
| 3. Gasoline tax due from page 2, Section VI, line 4 | | |
| 4. Special fuels tax due from page 2, Section VI, line 5 | | |
| 5. Combined total of use tax due from page 2, Section VII, line 8 and Section VIII, line 8 | | |

☐ I paid the use tax with my sales/use tax return. Permit number _____

- | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| 6. Refund. If the total of lines 1 and 2 is greater than the total of lines 3, 4, and 5, enter the difference. | | | | | | | | | |
| 7. Tax Due. If the total of lines 1 and 2 is less than the total of line 3, 4, and 5, enter the difference. | | | | | | | | | |

☐ Within 180 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it. Under penalties of perjury, I declare that to the best of my knowledge and belief this report is true, correct and complete.

**SIGN
HERE**

Authorized signature	Date
Title	Daytime phone

MAIL TO:
Idaho State Tax Commission
PO Box 76
Boise, ID 83707-0076

Paid preparer's signature	Preparer's EIN, SSN, or PTIN
Address and phone number	

Section V. FUELS TAX REFUND	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel	E Propane	F Nat Gas	G Totals
1. Nontaxable gallons (whole gallons)							
2. Tax rate25	.055	.045	.25	.181	.197	
3. Fuels tax refund							
4. Gasoline tax refund. Add line 3, columns A, B & C. Enter here and on page 1, Section IV, line 1.							
5. Special fuels tax refund. Add line 3, columns D, E & F. Enter here and on page 1, Section IV, line 2.							

Section VI. FUELS TAX DUE	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel	E Propane	F Nat Gas	G Totals
1. Taxable gallons (whole gallons)							
2. Tax rate25	.055	.045	.25	.181	.197	
3. Fuels tax due							
4. Gasoline tax due. Add line 3, columns A, B & C. Enter here and on page 1, Section IV, line 3.							
5. Special fuels tax due. Add line 3, columns D, E & F. Enter here and on page 1, Section IV, line 4.							

Section VII. USE TAX DUE For fuel used from July 1, 2005 through September 30, 2006	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel	E Propane	F Nat Gas	G Totals
1. Number of gallons from Section V, line 1 used from July 1, 2005 through September 30, 2006, on which use tax is due.							
2. Average price per gallon (carry 4 decimal places x.xxxx) ...							
3. Less state fuels tax/gallon							
4. Less federal fuels tax/gallon							
5. The base cost per gallon (line 2 less 3 & 4).							
6. Total amount subject to use tax (multiply line 1 by line 5)							
7. Use tax due (multiply line 6 by \$.05)							
8. Use tax due. Add line 7, columns A through F. Enter here and on page 1, Section IV, line 5.							

Section VIII. USE TAX DUE For fuel used on or after October 1, 2006	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel	E Propane	F Nat Gas	G Totals
1. Number of gallons from Section V, line 1 used on or after October 1, 2006, on which use tax is due.							
2. Average price per gallon (carry 4 decimal places x.xxxx) ...							
3. Less state fuels tax/gallon							
4. Less federal fuels tax/gallon							
5. The base cost per gallon (line 2 less 3 & 4).							
6. Total amount subject to use tax (multiply line 1 by line 5)							
7. Use tax due (multiply line 6 by \$.06)							
8. Use tax due. Add line 7, columns A through F. Enter here and on page 1, Section IV, line 5.							

2-D Barcode Record Layout Specifications Idaho. Form 75

		Section II			Business Activities	
141	1	Farming	1	Alpha	“X” = box is marked. Blank = box is not marked	
142	2	Logging	1	Alpha	“X” = box is marked. Blank = box is not marked	
143	3	Construction	1	Alpha	“X” = box is marked. Blank = box is not marked	
144	4	Trucking	1	Alpha	“X” = box is marked. Blank = box is not marked	
145	5	Manufacturing	1	Alpha	“X” = box is marked. Blank = box is not marked	
146	6	Landscaping, tree	1	Alpha	“X” = box is marked. Blank = box is not marked	
147	7	Well drilling	1	Alpha	“X” = box is marked. Blank = box is not marked	
148	8	Equipment Rental	1	Alpha	“X” = box is marked. Blank = box is not marked	
149	9	Concrete/Asphalt	1	Alpha	“X” = box is marked. Blank = box is not marked	
150	10	Excavating	1	Alpha	“X” = box is marked. Blank = box is not marked	
151	11	Golf course	1	Alpha	“X” = box is marked. Blank = box is not marked	
152	12	Outfitter	1	Alpha	“X” = box is marked. Blank = box is not marked	
153	13	Mining	1	Alpha	“X” = box is marked. Blank = box is not marked	
154	14	Other	1	Alpha	“X” = box is marked. Blank = box is not marked	
		Section III			Nontaxable Use	
155	1	Stationery engines	1	Alpha	“X” = box is marked. Blank = box is not marked	
156	2	Unlicensed equip.	1	Alpha	“X” = box is marked. Blank = box is not marked	
157	3	Refrigeration unit	1	Alpha	“X” = box is marked. Blank = box is not marked	
158	4	Intrastate motor	1	Alpha	“X” = box is marked. Blank = box is not marked	
159	5	IFTA power	1	Alpha	“X” = box is marked. Blank = box is not marked	
160	6	Intrastate motor	1	Alpha	“X” = box is marked. Blank = box is not marked	
161	7	Federal, State	1	Alpha	“X” = box is marked. Blank = box is not marked	
162	8	Aircraft	1	Alpha	“X” = box is marked. Blank = box is not marked	
163	9	Other	1	Alpha	“X” = box is marked. Blank = box is not marked	
164	10	Stationary engines	1	Alpha	“X” = box is marked. Blank = box is not marked	
165	11	Unlicensed equip.	1	Alpha	“X” = box is marked. Blank = box is not marked	
166	12	Refrigeration	1	Alpha	“X” = box is marked. Blank = box is not marked	
167	13	IFTA auxiliary	1	Alpha	“X” = box is marked. Blank = box is not marked	
168	14	Intrastate	1	Alpha	“X” = box is marked. Blank = box is not marked	
169	15	Aircraft	1	Alpha	“X” = box is marked. Blank = box is not marked	
170	16	Commercial boat	1	Alpha	“X” = box is marked. Blank = box is not marked	
171	17	Other	1	Alpha	“X” = box is marked. Blank = box is not marked	

Section IV. Total Refund or Tax Due

172	1	Gasoline tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
173	2	Special fuel refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
174	3	Gasoline tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

175	4	Special fuel tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
176	5	Use tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
177	6	Refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
178	7	Tax Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

Section V. Fuels Tax Refund

179	1a	Nontaxable gallons Gasoline	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
180	1b	Nontaxable gallons Aviation gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
181	1c	Nontaxable gallons Jet fuel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
182	1d	Undyed Diesel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
183	1e	Propane	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
184	1f	Natural gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

Section V1. Fuels Tax Due

185	1a	Taxable gallons gasoline	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
186	1b	Taxable gallons Aviation gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
187	1c	Taxable gallons Jet fuel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
188	1d	Taxable gallons Undyed diesel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
189	1e	Taxable gallons Propane	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
190	1f	Taxable gallons Natural gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

Section V11. Use Tax Due

191	1a	Gasoline gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
192	1b	Aviation gas gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
193	1c	Jet Fuel gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
194	1d	Undyed diesel gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
195	1e	Propane gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
196	1f	Natural gas gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
197	2a	Average price per gallon of gas	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
198	2b	Average price per gallon aviation gas	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	

199	2c	Average price per gallon jet fuel	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
200	2d	Average price per gallon undyed diesel	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
201	2e	Average price per gallon propane	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
202	2f	Average price per gallon natural gas	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
203	4a	Federal tax per gallon gas	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
204	4b	Federal tax per gallon aviation gas	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
205	4c	Federal tax per gallon jet fuel	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
206	4d	Fed. tax per gallon undyed diesel	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
207	4e	Federal tax per gallon propane	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
208	4f	Federal tax per gallon natural gas	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	

2006

IDAHO BUSINESS INCOME TAX CREDITS AND CREDIT RECAPTURE

FORM 44
EFO00006
8-03-06_v5

Month Day Year For calendar year 2006, or fiscal year beginning 06 ending	Month Day Year Name(s) as shown on return	Social Security Number or EIN
---	--	-------------------------------

PART I — BUSINESS INCOME TAX CREDITS

	Credit Allowed		Carryover
1. Investment tax credit. Attach Form 49.	1		▪
2. Credit for production equipment using postconsumer waste	2		▪
3. Promoter sponsored event credit	3		
4. Credit for qualifying new employees. Attach Form 55.	4		▪
5. Credit for Idaho research activities. Attach Form 67.	5		▪
6. Broadband equipment investment credit. Attach Form 68.	6		▪
7. Incentive investment tax credit. Attach Form 69.	7		▪
8. Corporate headquarters investment tax credit. Attach Form 80.	8		▪
9. Corporate headquarters real property improvement tax credit. Attach Form 81.	9		▪
10. Corporate headquarters new jobs tax credit. Attach Form 82.	10		▪
11. Small employer investment tax credit. Attach Form 83.	11		▪
12. Small employer real property improvement tax credit. Attach Form 84.	12		▪
13. Small employer new jobs tax credit. Attach Form 85.	13		▪
14. Total business income tax credits allowed. Add lines 1 through 13.	14		

PART II — TAX FROM RECAPTURE OF INCOME TAX CREDITS
Tax from recapture of:

1. Investment tax credit. Attach Form 49R.	1	
2. Broadband equipment investment credit. Attach Form 68R.	2	
3. Incentive investment tax credit. Attach Form 69R.	3	
4. Corporate headquarters investment tax credit. Attach Form 80R.	4	
5. Corporate headquarters real property improvement tax credit. Attach Form 81R.	5	
6. Corporate headquarters new jobs tax credit. Attach Form 82R.	6	
7. Small employer investment tax credit. Attach Form 83R.	7	
8. Small employer real property improvement tax credit. Attach Form 84R.	8	
9. Small employer new jobs tax credit. Attach Form 85R.	9	
10. Total tax from recapture of income tax credits. Add lines 1 through 9.	10	

2-D Barcode Record Layout Specifications Idaho. Form 44

		Part I—Business income tax credits			Business Activities	
Index	Form Line No.	Description	Field Size	Field Type	Acceptable Values	Changes
209	1a	Investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
210	1b	Investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
211	2a	Credit for production equipment using post consumer waste Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
212	2b	Credit for production equipment using post consumer waste Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
213	3	Promoter sponsored event credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
214	4a	Credit for qualifying new employees Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
215	4b	Credit for qualifying new employees Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
216	5a	Credit for Idaho research activities Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
217	5b	Credit for Idaho research activities Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
218	6a	Broadband equipment investment Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

219	6b	Broadband equipment investment credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
220	7a	Incentive investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
221	7b	Incentive investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
222	8a	Corporate headquarters investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
223	8b	Corporate headquarters investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
224	9a	Corporate headquarters real property improvement credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
225	9b	Corporate headquarters real property improvement credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
226	10a	Corporate headquarters new jobs tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
227	10b	Corporate headquarters new jobs tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
228	11a	Small employer investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
229	11b	Small employer investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

230	12a	Small employer real property improvement tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
231	12b	Small employer real property improvement tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
232	13a	Small employer new jobs tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
233	13b	Small employer new jobs tax Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
234	14a	Total business credits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
		Part II—Tax from recapture of income tax credits.			Business Activities	
235	1	Recapture of investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
236	2	Recapture of broadband equipment investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
237	3	Recapture of incentive investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
238	4	Recapture of corporate headquarters investment tax credit.	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
239	5	Recapture of corporate headquarters real property improvement tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
240	6	Recapture of corporate headquarters new jobs tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

241	7	Recapture of small employer's investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
242	8	Recapture of small employer's real property improvement tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
243	9	Recapture of small employer's new jobs tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
244	10	Total Tax and Recapture	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
245	Static	End of Record Ind.	5	Alpha	“*EOD* (Standard FTA accepted trail field.	

2,029 Idaho Form 40 with all fields at maximum data length, this includes the Schedule 39R, Form 44 and the Form 75.

245 Idaho Form 40 field delimiters (carriage return)

2,274 Total characters with field delimiters and all fields at maximum data length.

Software/Form version: A vendor defined version number that reflects the software and form revision used to produce the barcode.

Example:

Header Version Number “T1”

Developer Code “9999” NACTP assigned code

Jurisdiction: “ID”

Tax Year “2006”

Form Type “40”

Requirements for Reproduced or Substitute Idaho Income Tax Returns

Introduction

The Idaho State Tax Commission (STC) accepts substitute or reproduced tax forms; however, the substitute form must meet the requirement of the Tax Commission original form.

The STC has established these guidelines and standards for software developers, computer tax processors, Business forms companies, and any other individual or business that plans to market, distribute, or file Substitute or reproduced tax forms.

Idaho is implementing scanning and imaging of all 8 ½ x 11 full-page tax returns beginning in January 2007. The documents that will be affected by the new process are:

Income Tax Forms

Form 40 - Individual Resident Return
Form 43 - Part Year/Nonresident Income Tax return
Form 41 - Corporate Income Tax Return
Form 41S - Sub S Corporate Income Tax Return
Form 65 - Partnership Return
Form 66 - Fiduciary Return

Standards for All Substitute Forms

A substitute form is one designed for use in place of an original STC-issued form. Forms must be developed as close to the Idaho draft forms as possible. A substitute form must duplicate the appearance and layouts of the STC form including:

- Layout size, font size, style, and margins
- Special keying symbols, line numbers, and code numbers
- Paper weight, ink color and density
- Official forms less than standard 8 ½ X 11 must either be printed separately or printed on the bottom portion of a form, with a size of 8-1/2" wide and 3-2/3" high.

There must be a ½" margin on all sides of the page.

When a two-sided form contains only instructional information on the backside, the instructional side does not need to be submitted.

Each side of a two-sided form is treated as a separate form and must be separately approved. Submit both sides at the same time.

A company who develops any substitute form must get approval from the Tax Commission before releasing or distributing the substitute form to its customers or clients.

Forms that do not change from one year to the next and have been approved previously do not need to be resubmitted for approval again.

Specific Guidelines and Standards for Income Tax Forms

All substitute forms should be printed on a laser printer if possible. Forms printed on ink jet or dot matrix printers may be rejected if it adversely affects processing.

Paper requirements

Substitute forms must be printed on 20 pound standard white bond. The paper size must be the same as the original form.

Most income tax forms are 8 ½ X 11.

Page orientation

Portrait.

Margins

Margins on substitute forms should be the same as on the official STC form.

Ink

Black.

Shading

Some official STC forms contain shading. Please include shading where shown on the official STC forms.

Keying Symbols and Line Numbers

Keying symbols such as data dots and line numbers are codes essential to the STC's forms processing system. All substitute income tax forms must include these symbols and line numbers.

Scannable Forms

STC income tax forms are optically read on high-speed scanners. All optically scanned forms have anchor marks printed at the corners of the form and response boxes for Social Security numbers and tax due/refund fields. The STC will use separate response boxes for each character on the advice of our vendor that the read rate will be much higher. If you cannot develop the response boxes, there are examples at the end of this document of what the form must look like.

The anchors and boxes on substitute scannable forms must be placed exactly as shown and measure exactly as shown on the original form. Returns that do not follow the exact positioning requirements will be rejected and returned for correction and resubmission.

Boxes

As stated above, the STC will use separate response boxes for each character of the following areas:

- Name Control (box above the last name for individual and the box in the business name area of the business return, that says for state use only) we ask that you put in the first 4 numbers of the last name, example Testing would be Test. We will accept letters without the boxes.
- Social Security number/Employer identification number
- Tax Due
- Refund

The STC will also use separate response boxes for each character of the following area:

- Amended check box

Type measured using the pica ruler for the forms. 10 to 12 points and the 6 lines to an inch. 12 points is equal to 1/8 inch.

12 points = 1 pica
6 picas = 1inch

These dimensions must be measured from the inside of the lines of the boxes. Response boxes will not be done with drop-out ink.

Anchors

Anchors are the fixed markers located at the **upper left** and **lower right** corners of Idaho's income tax forms that allow the scanner to orient each page of each form and line-up the data fields. Each anchor must be in the exact location as on the official forms. An anchor consists of an angle bar formed by the intersection of one horizontal line and one vertical line ¼ of an inch in length with a 2-point (2/72") thickness. There must be 1/2 of an inch clearance from the edge of the form and the outside edge of the anchor. No solid, black area should be within ½ inch of any anchors inside edges.

1-D Barcode

The Idaho State Tax Commission uses an Interleaved 2 of 5 human readable 1-D barcode using 36pt barcode font. The barcode is located in the lower right corner of each page of the scannable income tax form, the barcode must be 1 3/32nds" long and ½" tall" (5/8 "tall including human readable numbers) Each barcode consists of bars representing six characters as shown in the example below:

1-digit year	Form number	2-digit Vendor code
6	150	90

Your specific barcode data will have to contain different data than the "Idaho Draft Forms". This data varies by Form and Form Page number. A list of your barcode data may be obtained via e-mail from dglazier@tax.idaho.gov or by calling 208-334-7822.

Approval for Reproduced or Substitute Income Tax Forms

To obtain approval to generate official Idaho income tax substitute forms:

- Software developers must check the Idaho State Tax Commission's Web site for new or updated forms and instructions at: tax.idaho.gov/forms.htm
- Developers must adhere to the NACTP standards (<http://www.nactp.org/>)
- Software developers must provide one contact that coordinates development.
- A cover letter/e-mail with contact information must be included with the substitute form(s) request(s) your e-mail address, NATCP vendor ID number, and a list of the submitted forms should be included.
- One (1) sample copy of each form must be submitted for approval; this sample copy must contain variable data in all possible locations and positions on each form. Variable data may be sample data rather than actual taxpayer data.

- Substitute forms must contain all annual changes prior to submission to the state.
- Substitute forms must be proofread prior to submission to the state.
- Substitute forms must include your NATCP vendor ID number and the form version date. The NATCP vendor ID will be placed above the year of the tax form. It is not necessary to put your vendor number on the schedules attached to the primary form.
- You may reproduce any Idaho scannable income tax form listed. The reproductions must be identical to the official Idaho State Tax Commission forms.
- The Tax Commission will verify that line references, data dots, indicator boxes and any reference to percentages are correct. The STC will verify that revision dates, header of the returns, form name, and year matches our return and will check anchors, response boxes, and barcodes for accuracy. The Tax Commission will not verify the verbiage or spelling of words.
- Substitute forms will not be accepted or approved until the final versions of our official forms have been published on our web site.

Forms will be returned if they contain significant errors or are not the most current version of our form.

Substitute forms will not be accepted by fax. Submit all substitute income tax forms in either PDF format to: **dglazier@tax.idaho.gov**

Or paper format to: **Dawn Glazier**
Idaho State Tax Commission
800 Park Blvd, Plaza IV
Boise, ID 83712

Approval Turnaround Time for Reproduced or Substitute Income Tax Forms

Forms will be sent through two separate approval processes. Once forms pass the first approval process, some of these forms will be held to be sent through the second approval process. You will receive two separate approval notifications as listed below.

The first approval process is a visual verification of all data fields, barcode validation, and anchor placement. Forms will be reviewed as quickly as possible and vendors should receive:

- Notification of approval within 10 business days.
- Notification of deficiencies within 10 business days.
- All reviewed forms will be faxed with a cover letter indicating approval or any changes required.


The second approval process is a validation of completed data fields, barcode and anchor placement processing through the scanning equipment for readability.

Resubmit Approval Process for Reproduced or Substitute Income Tax Forms

- If a substitute form is noted to have only minor changes, Idaho does not require that the form be resubmitted for approval. The attached cover letter sent with your returns will let you know if your forms must be resubmitted or not
- Resubmitted forms will not be accepted by fax.
- Forms will be reviewed as quickly as possible and vendors will receive:
 - Notification of approval within 10 business days.
 - Notification of deficiencies within 10 business days.

Below are examples of how the data should be displayed in the boxes.

FORM 40 TC4001 6-29-06_v8		2006			
IDAHO INDIVIDUAL INCOME TAX RETURN					
AMENDED RETURN , check the box. <input type="checkbox"/> See instructions, page ? for the reasons for amending and enter the number. <input type="checkbox"/>		State Use Only			
		NAME		• A R F W M	
For calendar year 2006, or fiscal year beginning _____, ending _____				Your Social Security Number (required)	
				111-22-3333	
				Spouse's Social Security Number (required)	
				111-22-3333	
PLEASE PRINT OR TYPE	Your first name and initial		Last name		
	Spouse's first name and initial		Last name		
	Mailing address			<input type="checkbox"/> <input checked="" type="checkbox"/> Taxpayer deceased in 2006	
	City		State	Zip Code	<input type="checkbox"/> <input checked="" type="checkbox"/> Spouse deceased in 2006
Do you need Idaho income tax forms mailed to you next year? <input type="checkbox"/> Yes <input type="checkbox"/> No					

48. TAX DUE. Subtract line 47 from line 40.	1,111,111.	00														
49. Penalty * Interest from the due date * Enter total	49	00														
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account. <input type="checkbox"/>																
50. TOTAL DUE. Add lines 48 and 49. Make check or money order payable to the Idaho State Tax Commission.	50	00														
51. OVERPAID. Line 47 minus lines 40 and 49. This is the amount you overpaid.	51	00														
52. REFUND. Amount of line 51 to be refunded to you.	1,111,111.	00														
53. ESTIMATED TAX. Amount of line 51 to be applied to your 2007 estimated tax.	53	00														
54. DIRECT DEPOSIT. See instructions, page 7.																
• Routing No. <table border="1" style="display: inline-table; width: 100px; height: 20px; vertical-align: middle;"></table>	• Account No. <table border="1" style="display: inline-table; width: 200px; height: 20px; vertical-align: middle;"></table>	Type of <input type="checkbox"/> Checking Account: <input type="checkbox"/> Savings														
AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.																
55. Total tax due (line 50) or overpayment (line 51) on this return	55	00														
56. Refund from original return plus additional refunds	56	00														
57. Tax paid with original return plus additional tax paid	57	00														
58. Amended tax due or refund. Add lines 55 and 56 and subtract line 57.	58	00														
<input type="checkbox"/> Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.																
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td rowspan="2" style="width: 10%; vertical-align: middle;">SIGN HERE</td> <td style="width: 40%;">Your signature •</td> <td style="width: 10%;">Date</td> <td rowspan="2" style="width: 40%;"></td> </tr> <tr> <td>Spouse's signature (if a joint return, BOTH MUST SIGN) •</td> <td>Daytime phone</td> </tr> <tr> <td></td> <td>Paid preparer's signature •</td> <td>Preparer's EIN, SSN, or PTIN •</td> <td></td> </tr> <tr> <td></td> <td colspan="3">Address and phone number</td> </tr> </table>			SIGN HERE	Your signature •	Date		Spouse's signature (if a joint return, BOTH MUST SIGN) •	Daytime phone		Paid preparer's signature •	Preparer's EIN, SSN, or PTIN •			Address and phone number		
SIGN HERE	Your signature •	Date														
	Spouse's signature (if a joint return, BOTH MUST SIGN) •	Daytime phone														
	Paid preparer's signature •	Preparer's EIN, SSN, or PTIN •														
	Address and phone number															
 6 1 5 2 9 4																

If you have any questions regarding these income tax specifications or income tax in general, contact Dawn Glazier at 208-334-7822 or dgalzier@tax.idaho.gov